
HOUSE BILL No. 2043

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-15-4.

Synopsis: Property tax appeals. Extends the period in which the appeals division of the state board of tax commissioners must hold a hearing on an appeal petition from six months to nine months (and to one year for appeals of real property assessments in a general reassessment year). Extends the period after the hearing for issuance of a determination of an appeal by the appeals division from 45 days to 90 days (and to 180 days for appeals of real property assessments in a general reassessment year).

Effective: July 1, 2001.

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January 17, 2001, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 112th General Assembly (2001)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2000 General Assembly.

HOUSE BILL No. 2043

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-15-4 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 4. (a) After receiving
3 a petition for review which is filed under section 3 of this chapter, the
4 division of appeals of the state board of tax commissioners shall
5 conduct a hearing at its earliest opportunity. In addition, the division of
6 appeals of the state board may assess the property in question,
7 correcting any errors which may have been made. The division of
8 appeals of the state board shall give notice of the date fixed for the
9 hearing, by mail, to the taxpayer and to the appropriate township
10 assessor, county assessor, and county auditor. The division of appeals
11 of the state board shall give these notices at least ten (10) days before
12 the day fixed for the hearing.

13 (b) If a petition for review does not comply with the state board of
14 tax commissioners' instructions for completing the form prescribed
15 under section 3 of this chapter, the division of appeals of the state
16 board of tax commissioners shall return the petition to the petitioner
17 and include a notice describing the defect in the petition. The petitioner

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then has thirty (30) days from the date on the notice to cure the defect and file a corrected petition. The division of appeals of the state board of tax commissioners shall deny a corrected petition for review if it does not substantially comply with the state board of tax commissioners' instructions for completing the form prescribed under section 3 of this chapter.

(c) The state board of tax commissioners shall prescribe a form for use in processing petitions for review of actions by the county property tax assessment board of appeals. The state board shall issue instructions for completion of the form. The form must require the division of appeals of the state board, to indicate agreement or disagreement with each item that is:

- (1) indicated on the petition submitted under section 1(e) of this chapter;
- (2) included in the township assessor's response under section 1(g) of this chapter; and
- (3) included in the county property tax assessment board of appeals' findings, record, and determination under section 2.1(d) of this chapter.

The form must also require the division of appeals of the state board to indicate the issues in dispute and its reasons in support of its resolution of those issues.

(d) After the hearing the division of appeals of the state board shall give the petitioner, the township assessor, the county assessor, and the county auditor:

- (1) notice, by mail, of its final determination;
- (2) a copy of the form completed under subsection (c); and
- (3) notice of the procedures they must follow in order to obtain court review under section 5 of this chapter.

(e) **Except as provided in subsection (f),** the division of appeals of the state board of tax commissioners shall conduct a hearing within ~~six~~ **nine (9)** months after a petition in proper form is filed with the division, excluding any time due to a delay reasonably caused by the petitioner.

(f) With respect to an appeal of a real property assessment that takes effect on the assessment date on which a general reassessment of real property takes effect under IC 6-1.1-4-4, the division of appeals of the state board of tax commissioners shall conduct a hearing within one (1) year after a petition in proper form is filed with the division, excluding any time due to a delay reasonably caused by the petitioner.

(g) Except as provided in subsection (h), the division of appeals

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shall make a determination within the later of ~~forty-five (45)~~ **ninety (90)** days after the hearing or the date set in an extension order issued by the chairman of the state board of tax commissioners. ~~However,~~

(h) With respect to an appeal of a real property assessment that takes effect on the assessment date on which a general reassessment of real property takes effect under IC 6-1.1-4-4, the division of appeals shall make a determination within the later of one hundred eighty (180) days after the hearing or the date set in an extension order issued by the chairman of the state board of tax commissioners.

(i) The state board of tax commissioners may not extend the final determination date **under subsection (g) or (h)** by more than one hundred eighty (180) days.

(j) Except as provided in subsection ~~(g)~~: **(k)**:

(1) the failure of the division of appeals to make a determination within the time allowed by ~~this~~ subsection **(g) or (h)** shall be treated as a final determination of the state board of tax commissioners to deny the petition; and

(2) a final decision of the division of appeals is a final determination of the state board of tax commissioners.

~~(g)~~ **(k)** A final determination of the division of appeals is not a final determination of the state board of tax commissioners if the state board of tax commissioners:

(1) gives notice to the parties that the state board of tax commissioners will review the determination of the division of appeals within fifteen (15) days after the division of appeals gives notice of the determination to the parties or the maximum allowable time for the issuance of a determination under subsection ~~(f)~~ **(g) or (h)** expires; or

(2) determines to rehear the determination under section 5 of this chapter.

The state board of tax commissioners shall conduct a review under subdivision (1) in the same manner as a rehearing under section 5 of this chapter.

SECTION 2. [EFFECTIVE JULY 1, 2001] **(a) This act applies to appeal petitions filed under IC 6-1.1-15-3 after June 30, 2001.**

(b) This SECTION expires January 1, 2003.

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